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ABSTRACT

This paper gives an analysis of receipts and expenditures in a sample Kentucky school district and compares them with receipts and expenditures for the United States and for other school districts in Kentucky. Data have been obtained from the sample school district, the Kentucky Department of Education, and the January 1973 issue of "School Management." The information contained in this paper makes it possible to: compare on an average daily attendance (ADA) basis the receipts from the property tax in the sample Kentucky school district with the property tax receipts in the State of Kentucky; compare on a ADA basis the total local receipts in the sample district with the averages in the State of Kentucky; compare the sample district's overall costs with average costs in Kentucky and the United States; compare expenditures for such items as administration, instruction, pupil transportation, debt service, and capital outlay; and assess the ability of the sample district and the State of Kentucky to finance public elementary and secondary education. The document also describes the various classes of receipts and expenditures in a typical school budget. (Author/DN)

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HOW TO READ AND INTERPRET A SCHOOL DISTRICT BUDGET

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INTRODUCTION

Someone once said, "If truth were in fact self-evident, there would be no need for it to be proclaimed." This might also be said about the school district budgets that are compiled each year to support the public elementary and secondary education of our communities.

The provision of a good instructional program is the heart of a school system's operation, and the development and utilization of the budget is certainly its life's blood. Budgeting gives intelligent consideration and planning to implementing the school program objectives, making effective the decisions and policies of the board, providing needed school services, materials and equipment, and the overall operation of the schools in terms of how they may best serve to meet the needs of public education. The annual budget must be carefully planned and must translate accurately the instructional plan into a sound financial plan. Due consideration must be given to the sources and amounts of revenues which will be required as well as the purposes and objects for which the money will be spent. The budget should see beyond any current year to include a long term financial plan, and must be flexibile enough to permit change but not enough to lead to uncontrolled spending.

The subject of school finance is complex and difficult. Each member of the board of education should be acquainted with the state laws regarding preparation of the school budget, the assessment

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of property, the levying of taxes, the keeping of financial records and reports, the issuance of bonds, the maintenance of insurance, and many other phases of fiscal management.

Information of this nature is always available from your state department of education and from the administrative office of the local board of education. The superintendent and business manager of the local district provide considerable information for the board through periodic reports at regular and special meetings.

In the true American tradition, the public schools belong to the people and are responsive to the will of the community they serve. What they can be and do is limited by what the people are willing for them to be and do. What is taught, and even how it is taught, is by consent of the people. The people of your state are entitled to have the kind of schools for their children that they want and are willing to finance.

This paper gives an analysis of receipts and expenditures in a Sample Kentucky School District and compares them with receipts and expenditures in other school districts in Kentucky and the United States for the 1972-73 school year. Data have been obtained from the Sample School District, the Kentucky Department of Education, and the January, 1973 issue of School Management Magazine.

The information contained in this paper makes it possible to do the following:

*Compare receipts from the property tax in the Sample Kentucky School District with property tax receipts on an average daily attendance (ADA) basis with the state of Kentucky.

*Compare total local receipts in the Sample District on an ADA basis with averages in the state of Kentucky.

*Compare the Sample District's overall costs with average costs of Kentucky and the United States.

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*Compare expenditures for such items as administration, instruction, pupil transportation, debt service, capital outlay, etc.

*Assess the ability of the Sample District and the state of Kentucky to finance public elementary and secondary education.

THE TRADITIONAL BUDGET

Budgets began developing as business men searched for a mechanism to bring economy and efficiency to the financial operation of their institutions. The practice of budgeting was utilized in England prior to its introduction in America. Many municipal and state governments had developed budgets before the national budget for the United States of America was devised. Business and industry began making budgets prior to the twentieth century. School districts were among the last of all governmental agencies to develop and use budgets.

Today all school districts in America utilize budgets to plan and control their financial operations.

The school district budget usually spans one year beginning on July 1st, and ending June 30th the following year. The traditional budget presents financial information arranged in a function and object classification scheme for both expenditures and revenues.

Generally, three main factors are considered in budget preparation. They are: (1) the education program, (2) the estimate of expenditures, and (3) the estimate of revenues. Most school districts follow a budget preparation calendar with activities scheduled to meet certain legal requirements related to the various groups that must consider and approve the budget prior to its implementation. After the budget is approved, it becomes a controlling instrument which is administered by the school's chief executive officer - the superintendent.

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The process of preparing the budget is accomplished through a budget requisition procedure. Classroom needs are cummunicated by the teacher to the principal who assembles these needs into a school document. The individual school budget documents are forwarded to the central office where school needs are used to prepare the total district budget. The total district's budget requests usually exceed the available resources. Therefore, it becomes necessary for school officials through some procedure to resolve the differences and prepare the formal budget which is submitted to appropriate persons or groups for approval.

As most of you know, most state governments through legislative actions have created a large body of rules, regulations, and guidelines for assisting the local school district in their financial operations. Thus, the traditional budgeting approach is rather firmly fixed by these guidelines.

RECEIPTS

Revenues are classified by type and source for the various funds of a school district. Revenues are defined as addition to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets, and do not represent contributions of fund capital in Food Service and Pupil Activity Funds.[1]

The diverse nature of school district operations and the

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[1] Charles T. Roberts and Allan R. Lichtenberger, Classifications and Standard Terminology for Local and State School Systems, State Educational Records and Reports Series: Handbook II, Revised. U. S. Department of Health, Education and Welfare. Superintendent of Documents, U. S. Government Printing Office, Washington, D. C. 1973. p. 12

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necessity of determining legal compliance preclude a single set of accounts for recording and summarizing all financial transactions... Instead, the required accounts are organized on the basis of funds, each of which is completely independent of any other. Each fund must be so accounted for that the identity of its resources, obligations, revenues, expenditures, and fund equities is continually maintained. These purposes are accomplished by providing a complete self-balancing set of accounts for each fund which shows its assets, liabilities, reserves, fund balances or retained earnings, revenues, and expenditures.[2]

Revenue from local sources is expended for two periods: the current year only and the current year plus future years (capital outlay). Local revenue comes from several different sources, too. It is generated from taxes, fees from patrons, earnings on investments, services to other local educational agencies, sales from school enterprises, gifts, and interfund transactions. These interfund transactions result from (1) the sale of fixed assets, (2) the recovery of losses on insured property, (3) the return of prior year's expenditures, (4) the sale of bonds, and (5) transfer of money from one fund to another.[3]

Revenues resulting from the interfund transactions, even though they are revenues for funds, are not revenues for the local school agency. The sale of fixed assets merely changes the form of an asset from fixed to cash. Recoveries from insurance adjustments are changes in the form of an asset from fixed to cash. The return of a prior year's expenditures is carried to the fund balance of the appropriate fund. Sales from bonds are transferred to the Capital

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[2] Ibid., p. 12.

[3] Ibid., p. 13.

Projects fund as revenue and the liability they incur is added to the Long-Term Debt group of accounts. A transfer of money from one fund to another is considered money collected by one fund as agent for another fund. It is revenue for the receiving fund.

DEFINITIONS

1. Revenue From Local Sources

Taxes. These are compulsory charges levied against a governmental unit for the purposes of financing services performed for the common benefit.

Property Taxes. Taxes levied on the assessed valuation of real and personal property located within the local school district for the purpose of school support.

Sales and Use Taxes. Taxes imposed upon the sale and consumption of goods and services.

Income Taxes. Taxes measured by net income, that is, the gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income.

Tuition. Money received from pupils, their parents, welfare agencies or other local education agencies provided in the school district.

Transportation Fees. Money received from transporting pupils to and from school and school activities.

Earnings on Investments. Money received as profit from holdings for savings or speculation.

Other Revenue From Local Sources. Other income from local sources which is not classified above.

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II. Revenue From State Sources. Contributions made by State Government through a state aide formula or otherwise for the support of the local schools.

III. Revenue From Federal Sources

Grants-in-Aid. Contributions made by the Federal Government to the local school district and are not related to specific revenue resources of the Federal Government, i.e., general, if related to specific revenue sources of the Federal Government, are distributed on some flat grant or equalization basis.

Federal Aid Through State. Revenues received from the Federal Government through the state as grants which can be used for any legal purpose desired by the local school district.

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IV. Clearing Accounts. Clearing accounts are for recording the gross amounts of money received and paid out in conjunction with such things as: food services, loans, state foundation capital outlay funds, Headstart, ESEA-Title I funds, NDEA Titles III and V-A, Public Law 815, etc.

In the conduct of the school district's business, certain financial transactions involve a double handling of money. That is, in some instances, money is received from the operation of an activity and spent again for the same activity in a cycle of operation. In these instances, if all the money received from and spent for the activity is recorded in the regular receipt and expenditure accounts, it greatly distorts the financial picture with respect to money available for expenditure by the board, and money expended during the year by the board.

It is essential in this type of transaction to account for the total amount of money received and the total amount paid out,

as well as to be able to determine the real or net effect that these transactions have upon the financial status of the school district when they are under the financial control of the board.

Clearing accounts makes it possible to record gross transactions of the type in question outside the regular receipt and expenditure accounts. In so doing, they provide a means for the board to exercise fiscal control over the activities concerned. At the same time, clearing accounts provides a convenient means for determining the real or net effect upon the financial status of the district of the type of transaction in question.

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CLASSIFICATION OF RECEIPTS

Revenue Receipts

I.	Local Sources	
	A. Property Taxes	$728,183.00
	B. Nonproperty Taxes	117,446.00
	C. Tuition	4,477.00
	D. Other Local Revenue	15,217.00
	TOTAL LOCAL REVENUE	$865,323.00
II.	State Sources	
	A. Foundation Program Fund	$2,038,926.00
	B. Other State Aid	9,163.00
	TOTAL REVENUE STATE SOURCES	$2,048,089.00
III.	Federal Aid Through State	
	A. Public Law 864; NDEA	$ 3,279.00
	B. Public Law 89-10; ESEA, Title II	450.00
	C. Public Law 88-210; Section 8	14,923.00
	D. Other	45,498.00
	TOTAL FEDERAL AID THRU STATE	$64,150.00
IV.	Revenue From Federal Sources: See Clearing Accounts and Transfers	

Non-Revenue Receipts

V.	Sale of Property and Equipment	$14,850.00
VI.	Insurance Recovery	2,854.00
VII.	Reimbursements	33,719.00
	TOTAL NON-REVENUE RECEIPTS	$ 53,423.00
VIII.	Clearing Accounts and Transfers	
	A. Foundation Capital Outlay	$382,590.00
	B. Federal School Food Services	206,112.00
	C. Public Law 89-10; ESEA, Title I	229,825.00
	D. Other Transfers	10,782.00
	TOTAL CLEARING ACCOUNTS	$832,309.00
	TOTAL ALL RECEIPTS	$3,863,294.00
	TOTAL RECEIPTS PLUS BALANCE	$3,943,721.00

ANALYSIS OF RECEIPTS

1972-73

Average Daily Attendance (ADA) for this Sample Kentucky District was 6,163.

Revenue Receipts

I. Local Sources

A. Property Taxes..... $728,183.00

Total Local Assessment of Property... $209,796,000.00
Assessment per ADA..... $34,041.00
Tax Rate per $100 of Assessment..... $.359
Income per ADA from Property Taxes. $118.00

Ky. Assessment per ADA..... $33,644.00
Av. Ky. Tax Rate..... $.530
Av. Ky. Income per ADA from Property Taxes..... $172.25

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B. Nonproperty Taxes..... $137,140.00

Income per ADA from Non-property Taxes..... $22.25

Sample District Total Local Income per ADA..... $140.00
Av. Ky. Local Income per ADA.... $259.00

II. Revenue From State of Kentucky Sources to Sample District..... $2,048 089.00
(Does not include Foundation Cap. Outlay)

Sample District Av. per ADA..... $332.00
Ky. Av. per ADA..... $359.00

III. Federal Aid Through State..... $64,150.00

Sample District Av. per ADA..... $11.00
Ky. Av. per ADA..... $ 6.00

IV. Non-Revenue Receipts..... $53,423.00

Samply District Av. per ADA..... $ 9.00

EXPENDITURES

Classification of Funds. The number and kinds of funds established vary according to state laws and the needs of the local school district. For example, a school district in a small community where all children go home for lunch does not necessarily need a cafeteria, hence no cafeteria fund.

In Handbook II, Revised, the U. S. Office of Education, which has interested itself in consistency in educational accounting, has recommended the following funds:

- *General Fund
- *Special Revenue Fund
- *Debt Service Fund
- *Capital Projects Fund
- *Food Service Fund
- *Pupil Activity Fund
- *Trust and Agency Funds

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1. General Fund. The general fund is a set of accounts used to show all current operations of the school district.

2. Special Revenue Funds. Funds in this category include those used to finance school activities, such as athletics, school yearbooks and the cafeteria.

3. Debt Service Fund. Used to account for payment of interest and principal on all general obligation debt.

4. Capital Project Fund. Used to account for all resources used for acquiring capital facilities including real property.

5. Food Service Fund. Used to record financial transactions related to food service operations.

6. Pupil Activity Fund. Used to record financial transactions related to school-sponsored pupil interscholastic activities. The activities are supported, generally, by income from pupils, gate

receipts, and other fund-raising activities.

7. Trust and Agency Funds. Funds used to account for money and property held in trust by school district for individuals, government entities, or non-public organizations.

ANALYSIS OF EXPENDITURES

Current Expenditures. During the 1972-73 school year the Sample Kentucky School District spent $433.19 per pupil in ADA for net current expenditures. This is $107.41 below the overall average per pupil in ADA spent in Kentucky, and only 49.2 percent of the national average.

When the cost for pupil transportation, capital outlay and debt service is added to the amount spent for net current expenditures for the Sample District, a grand total $556.94 was spent for each pupil ADA. The average for the state of Kentucky for these items was $699.74, and the average in the United States was $1,002.41.

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Administration. The Sample District spent 3.02 percent of Net Current Expenditures (NCE), or $13.10 per ADA. The average district in Kentucky spent 35.3 percent more for administration than did the Sample District, and the average district in the nation spent 2-1/5 times more. Expenditures for every subcategory in the Sample District for administration were less per ADA than averages for the state of Kentucky and the United States except for Other Expenditures.

Instruction. A higher percentage (88.13%) of the NCE was spent for instruction in the Sample District than for the state of Kentucky or the U. S. Eighty and two-tenths percent (80.2%) of the allotment for instruction was spent for classroom teachers' salaries. The average salary paid teachers was $6,980, which was $814 below the Kentucky average.

High school principals and their assistants were paid an average annual salary of $12,371. This was $1,109 below the average for the state of Kentucky, but $4,205 above salaries paid by the district in Kentucky paying the lowest salaries for secondary principals.

Elementary principals were paid an average salary of $10,814, which was $1,102 below the state of Kentucky average. The highest district in Kentucky paid an average salary of $17,027, and the lowest Kentucky district paid an average salary of $8,025 to elementary principals.

Supervisors of instruction in the Sample Kentucky District received average annual salaries of $13,100. This was $736 above average salaries paid supervisors for the state of Kentucky. The highest district in Kentucky paid an average salary of $18,142, and the lowest district paid $6,160.

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Guidance counselors were paid an average salary of $9,098. This was $1,590 below the average for the state of Kentucky.

Librarians were paid $897 below the average for Kentucky, or $7,841. The lowest Kentucky district paid an average salary of $5,860.

Substitute teacher pay in the Sample District averaged $16.00 per day for the 1972-73 school year. Teachers with masters degrees were paid at the rate of $19.00 per day and those with less than a bachelors degree were paid $13.00 per day.

Rates of pay for secretarial and clerical assistants ranged from $1.90 to $2.10 per hour. The median district of the United States spent 5.3 times more pupil in ADA for secretarial and clerical assistants than did the Sample Kentucky District.

The Sample Kentucky District spent $3.10 per ADA, or .72 percent of its NCE for library and audio-visual materials. The average spent per ADA in the state of Kentucky was $4.21 or

.78 percent of NCE, and the U. S. average was $6.21 or .71 percent of NCE.

The per ADA expenditure in the Sample District for teaching supplies was $5.02. This compares favorably with the Kentucky average of $4.80 per ADA, but the median U. S. District spent $14.87.

The percent of attendance in the Sample District exceeded the average for the state of Kentucky. This is reflected in the $4.11 expenditure per ADA for this service while the U. S. average was $3.64. The average Kentucky district spent $5.90 per ADA. The median salary paid directors of pupil personnel in the Sample District was $10,368. This compares favorably with the Kentucky average of $10,349. The highest Kentucky district paid $15,175, while the lowest Kentucky district paid $7,300.

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(Note: Pupil average daily membership compared with pupil average daily attendance in the Sample District for the past eight years has been 94.3%. This is slightly above the average percent of attendance for the state of Kentucky. One of the criteria for allocating state aid funds to the local district is based on average daily attendance.)

Health Services. Health services for local public school districts in Kentucky come primarily from public health departments on a contractual basis. These services include immunizations for pupils, clinics for pre-school children, school plant inspections, and health examinations for employees. The Sample Kentucky District spent $.65 per pupil in ADA for these services while the average Kentucky district was spending $.54. The national average expenditure per pupil in ADA was $6.94 or 10.7 times as much as was spent in the Sample District.

The Sample District spent 7.99 percent of its allocation for

NCE, or $34.60 per pupil in ADA, for plant operation. The average Kentucky District spent $47.93 per ADA, or 8.87 percent of NCE, for these services while the median U. S. district spent $76.01, or 8.60 percent of NCE. Rates of pay for custodial personnel in the Sample District ranged from $1.85 to $2.05 per hour. Expenditures for heat and utilities in the Sample District were $18.01 compared to $21.65 for the state of Kentucky and $24.17 in the U. S.

Food Service. Expenditures for food service in the Sample District, in Kentucky, and the United States were negligible since less than 1/2 percent of NCE was allocated to this category.

Plant Maintenance. Only $10.18 per pupil in ADA, or 2.35 percent of NCE, was spent for plant maintenance during the 1972-73 school year in the Sample District. The average for Kentucky was $15.78, while the national median was $30.19 per ADA. The average Kentucky district spent 2.92 percent of NCE and the U. S. average was 3.50 percent. The range of pay for maintenance personnel in the Sample District was from $2.20 to $3.30 per hour. One non-certificated supervisor was paid an annual salary of $7,795.00.

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Fixed Charges. Fixed charges include expenditures for social security, insurance premiums on property, fidelity bonds, Workmen's Compensation insurance, fleet insurance excepting school buses, and rental of a building used for the Sample District's central office. The median district in the U. S. spent $72.08, or 8.20 percent of NCE, for these services. The Sample Kentucky District spent 2.39 percent of NCE, or $10.35 per ADA while the state of Kentucky was spending 2.38 percent of NCE, or $12.89 per ADA. The Sample District did not participate in the state employee retirement system for its non-certificated staff.

Pupil Transportation. The Sample District spent $46.69 per ADA for pupil transportation services. This includes drivers'

salaries, maintenance of buses, replacement of buses, and fleet insurance. The per ADA expenditure for Kentucky was $36.17, while the national median expenditure was $29.64. (Transportation services are not included in the district's net current expenditures in this report in order that data may be consistent with recommendations included in Handbook II. The second reason that these expenditures are not included in NCE is the wide variance in the cost to school districts for this service — variations that in no way affect the quality of the instructional program. The variation in the per ADA cost for transportation can be attributed primarily to the size of the school district and the density of pupils transported.)

Spending for Capital Outlay and Debt Service. Capital outlay and debt service together in the Sample District amounted to $72.06 per pupil in ADA, or 16.64 percent added to the NCE. The average ADA per pupil for Kentucky was $122.97, while the median for the U. S. was $122.10, or respectively 13.45 percent and 12.80 percent added to NCE. These services are necessary in order to build and equip schools. The amount spent for debt service in the Sample District was more than twice the amount spent for capital outlay, compared to near-equal amounts spent between these two items for the state of Kentucky, while debt service for the nation exceeded capital outlay expenditures by 51 percent.

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CLASSIFICATION OF EXPENDITURES

I.	Administration	
	A. Professional Salaries	$32,977.00
	B. Secretarial and Clerical Salaries	18,905.00
	C. Other	28,877.00
	TOTAL ADMINISTRATION	$80,757.00
II.	Instruction	
	A. Classroom Teachers	$1,780,143.00
	B. Other Professionals	
	1. Sec. Prin. and Assistants	$44,252.00
	2. Elementary Principals	102,452.00
	3. Supervisors	33,124.00
	4. Guidance	53,965.00
	5. Librarians	70,645.00
	6. Substitute Teachers	24,513.00
	C. Secretarial and Clerical Assistants	36,967.00
	D. Library Books	10,658.00
	E. Library Materials	2,284.00
	F. Audio-Visual Materials	6,181.00
	G. Teaching Supplies	30,967.00
	H. Textbooks	2,804.00
	I. Other Expenditures	20,507.00
	TOTAL FOR INSTRUCTION	$2,219,462.00
III.	Attendance Service	
	A. Professional Salaries	$24,193.00
	B. Other	1,116.00
	TOTAL FOR ATTENDANCE	$25,309.00
IV.	Health Service	4,000.00

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V.	Plant Operation	
	A. Salaries	$92,980.00
	B. Heat and Utilities	110,985.00
	C. Other Expenses	9,266.00
	TOTAL FOR PLANT OPERATION	$213,231.00
VI.	Food Service	459.00
VII.	Plant Maintenance	
	A. Salaries	$26,939.00
	B. Contractual Services	13,165.00
	C. Other	22,658.00
	TOTAL FOR PLANT MAINTENANCE	$62,762.00
VIII.	Fixed Charges	
	A. Employee Retirement	$18,632.00
	B. Other	45,126.00
	TOTAL FOR FIXED CHARGES	$63,758.00
IX.	Transportation	
	A. Salaries	$150,052.00
	B. Other	137,716.00
	TOTAL TRANSPORTATION	$287,768.00
X.	Capital Outlay	$136,073.00
XI.	Debt Service	$295,703.00
	GRAND TOTAL EXPENDITURES	$3,389,282.00

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COSTS AND COMPARISONS

IN

SELECTED CATEGORIES

1972-73

These are comparisons of expenditures per pupil in average daily attendance (ADA) in a Sample Kentucky School District with average costs in Kentucky and the United States.

	Sample Ky. District Per ADA	Ky. Av. Costs Per ADA	U. S. Av. Costs Per ADA
ADMINISTRATION	$13.10	$17.71	$28.76
Prof. Salaries	5.35	9.87	11.58
Sec. & Cler. Sal.	3.06	3.84	10.39
Other Expend.	4.69	4.00	6.78
INSTRUCTION	$360.13	$437.79	$655.73
Classroom Teachers	288.84	338.91	494.74
Other Prof.	53.37	71.52	83.49
Sec. & Cler. Sal.	6.00	9.32	31.82
Textbooks	.46	.39	6.40
Lib. Materials	2.10	2.78	3.92
A. V. Materials	1.00	1.45	2.29
Teaching Supplies	5.02	4.80	14.87
Other Expend.	3.34	8.64	17.66
ATTENDANCE SERVICE	$4.11	$5.90	$ 3.64
HEALTH SERVICE	$ .65	$ .54	$ 6.94
Prof. Salaries	--	.24	5.60
Other	.65	.30	1.34
PLANT OPERATION	$34.60	$47.93	$76.01
Salaries	15.09	22.75	46.27
Heat & Other Utilities	18.01	21.65	24.17
Other Expend.	1.50	3.53	5.57
FOOD SERVICE	$ .07	$ .65	$ 4.40
PLANT MAINTENANCE	$10.18	$15.78	$30.19
Salaries	4.37	6.03	14.61
Other	5.81	9.75	15.58
FIXED CHARGES	$10.35	$12.89	$72.08
Employee Ret.	3.03	5.73	61.37
Other	7.32	7.16	10.71
ALL OTHER CURRENT EXPENDITURES	$ --	$ 1.41	$ 2.99
NET CURRENT EXPENDITURES	$433.19	$540.60	$880.74

TRANSPORTATION	$ 46.69	$ 36.17	$ 29.64
Salaries	24.35	17.08	11.90
Other	22.34	19.09	17.74
CAPITAL OUTLAY	$ 22.08	$ 60.05	$ 44.73
DEBT SERVICE	$ 49.98	$ 62.92	$ 67.37
GRAND TOTAL EXPENDITURES	$556.94	$699.74	$1,002.41

COSTS AND COMPARISONS
IN
SELECTED CATEGORIES
1972-73

These are comparisons of percent of net current expenditures (NCE) of the various categories of the budget in the Sample Kentucky School District with percentages for the state of Kentucky and the United States.

	Sample Ky. District %NCE	Ky. Av. %NCE	U. S. Av. % NCE
ADMINISTRATION	3.02%	3.28%	3.30%
Prof. Salaries	1.24	1.83	1.32
Sec. & Cler. Salaries	.71	.71	1.18
Other	1.07	.74	.77
INSTRUCTION	83.13%	80.98%	74.40%
Classroom Teachers	66.68	62.69	56.18
Other Prof.	12.32	13.23	9.48
Sec. & Cler. Salaries	1.39	1.72	3.61
Textbooks	.10	.07	.73
Lib. Materials	.49	.52	.45
A. V. Materials	.23	.26	.26
Teaching Supplies	1.16	.89	1.69
Other Expend.	.76	1.60	2.01
ATTENDANCE SERVICE	.95%	1.09%	.40%
HEALTH SERVICE	.15%	.10%	.80%
Prof. Salaries	--	.04	.64
Other Expend.	.15	.06	.16
PLANT OPERATION	7.99%	8.87%	8.60%
Salaries	3.48	4.21	5.25
Heat & Other Utilities	4.16	4.01	2.75
Other Expend.	.35	.65	.60
FOOD SERVICE	.02%	.12%	.50%
PLANT MAINTENANCE	2.35%	2.92%	3.50%
Salaries	1.01	1.12	1.66
Other Expend.	1.34	1.80	1.84
FIXED CHARGES	2.39%	2.38%	8.20%
Employee Ret.	.70	1.06	6.97
Other Expend.	1.69	1.32	1.23
ALL OTHER CURRENT EXPENDITURES	--	.26%	.30%
NET CURRENT EXPENDITURES	100.0%	100.0%	100.0%

TRANSPORTATION	10.78%	6.69%	3.40%
Salaries	5.62	3.16	--
Other	5.16	3.53	--
CAPITAL OUTLAY	5.10%	11.11%	5.10%
DEBT SERVICE	11.54%	11.64%	7.70%
GRAND TOTAL EXPENDITURES	127.42%	129.44%	116.20%

ANALYSIS OF EXPENDITURES

1972-73

Average Daily Attendance (ADA) for this district was 6,163

I.	Administration		$ 80,757.00
A.	Professional Salaries	$32,977	
	Av. per Employee	16,488	
	Av. per ADA	5.35	
	Ky. Av. per ADA	9.87	
	U. S. Av. per ADA	11.58	
B.	Secretarial and Clerical Salaries		$ 18,903.00
	Av. per Employee	6,301.00	
	Av. per ADA	3.06	
	Ky. Av. per ADA	3.84	
	U. S. Av. per ADA	10.38	
C.	Other		$ 28,877.00
	School board per diem		
	Adm. travel		
	Printing and publishing		
	Rental of equipment		
	Supplies		
	Av. per ADA	$ 4.69	
	Kentucky Av. per ADA	4.30	
	U. S. Av. per ADA	6.78	
D.	Total Administration		$ 80,757.00
	Per ADA	$ 13.10	
	Ky. Av. per ADA	17.71	
	U. S. Av. per ADA	28.76	
II.	Instruction		$2,219,462.00
A.	Classroom Teachers Salaries	$1,780,143	
	Av. per Teacher	6,980	
	Ky. Av. per Teacher	7,794	
	Highest Ky. District	9,135	
	Lowest Ky. District	6,645	
	U. S. Av. per Teacher		
	Av. per ADA	288.84	
	Ky. Av. per ADA	338.91	
	U. S. Av. per ADA	494.74	
B.	Other Professionals		$328,951.00
1.	Sec. Prin. and Assistants		
	Av. per Employee	$12,371	
	Ky. Av. per Prin.	13,480	
	Ky. Highest District	20,000	
	Ky. Lowest District	8,166	

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2. Elementary Principals
   Av. per Employee . . . . . $ 10,814
   Ky. Av. per Prin. 11,916
   Ky. Highest District 17,027
   Ky. Lowest District 8,025

3. Supervisors
   Av. per Employee $13,100
   Ky. Av. per Supervisor. . . . 12,364
   Ky. Highest District 18,142
   Ky. Lowest District 6,160

4. Guidance
   Av. per Employee. . . . . $ 9,098
   Ky. Av. per Counselor. . . . 10,688
   Ky. Highest District 13,750
   Ky. Lowest District 7,175

5. Librarians
   Av. per Employee. . . . . $ 7,841
   Ky. Av. per Librarian . . . 8,738
   Ky. Highest District 11,080
   Ky. Lowest District 5,860

6. Substitute Teachers . .
   Av. Salary per Day . . . . . $ 20.00

Totals for Other Professionals. . . . . $ 328,951.00

Av. per ADA. . . . . $ 53.37
Ky. Av. per ADA. 71.52
U. S. Av. per ADA. 83.49

C. Secretarial and Clerical Assistants
   Salary Range $1.90 to $2.10 per Hour
   Av. per ADA . . . . . $ 6.00
   Ky. Av. per ADA 9.32
   U. S. Av. per ADA 31.82

D. Library Materials
   Av. per ADA . . . . . $ 2.10
   Ky. Av. per ADA 2.78
   U. S. Av. per ADA 3.92

E. Audio-Visual Materials
   Av. per ADA . . . . . $ 1.00
   Ky. Av. per ADA 1.43
   U. S. Av. per ADA. 2.29

F. Teaching Supplies
   Av. per ADA . . . . . $ 5.02
   Ky. Av. per ADA 4.80
   U. S. Av. per ADA 14.87

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G. Textbooks
Av. per ADA. . . . . $ .46
Ky. Av. per ADA 39
U. S. Av. per ADA 6.40

H. All Other Instructional Expenditures
Av. per ADA. . . . . $ 3.34
Ky. Av. per ADA 8.64
U. S. Av. per ADA 17.66

III. Attendance Services
Av. Salary per Employee $10,368
Ky. Av. Salary. 10,349
U. S. Av. Salary
Highest Ky. District 15,175
Lowest Ky. District 7,300

Av. per ADA. . . . . $ 4.11
Ky. Av. per ADA 5.90
U. S. Av. per ADA 3.64

IV. Health Service. $4,000.00
Av. per ADA . . . . . $ .65
Ky. Av. per ADA 54
U. S. Av. per ADA 6.96

V. Plant Operation $92,980.00

A. Salaries
Hourly Range $1.80 to $1.90 per Hour
Av. per ADA . . . . . $ 15.09
Ky. Av. per ADA 22.75
U. S. Av. per ADA 46.27

B. Heat and Utilities
Av. per ADA . . . . . $ 18.01
Ky. Av. per ADA. 21.65
U. S. Av. per ADA. 24.17

C. Other Expenses
Av. per ADA . . . . . $ 1.50
Ky. Av. per ADA. 3.53

Totals For Plant Operation
Av. per ADA . . . . . $ 34.60
Ky. Av. per ADA. 47.93
U. S. Av. per ADA. 76.01

VI. Food Service $459.00

VII. Plant Maintenance 62,762.00

A. Salaries
Hourly Range $2.20 to $3.30
Av. per ADA . . . . . $ 4.37
Ky. Av. per ADA. 6.03
U. S. Av. per ADA. 14.61

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B. Contractual Services and Other Costs
Av. per ADA. $5.81
Ky. Av. per ADA 9.75

Total Plant Maintenance
Av. per ADA. $10.18
Ky. Av. per ADA 15.78
U. S. Av. per ADA 30.19

VIII. Fixed Charges $63,758.00
Av. per ADA $10.35
Ky. Av. per ADA 12.89
U. S. Av. per ADA 72.08

TOTAL NET CURRENT EXPENDITURES. . $2,669,738.00
AV. PER ADA $433.19
KY. AV. PER ADA 540.60
U. S. AV. PER ADA 880.64

IX. Pupil Transportation $287,768.00

A. Salaries for Drivers and Mechanics
Av. per ADA $24.35
Ky. Av. per ADA 17.08

B. Other
Av. per ADA $22.34
Ky. Av. per ADA 19.09

Total Pupil Transportation
Av. per ADA. $46.69
Ky. Av. per ADA 36.17
U. S. Av. per ADA 29.64

X. Capital Outlay
Av. per ADA. $22.08
Ky. Av. per ADA 60.05
U. S. Av. per ADA 44.73

XI. Debt Service. $295,703.00
Av. per ADA $49.98
Ky. Av. per ADA 62.92
U. S. Av. per ADA 67.37

GRAND TOTAL EXPENDITURES $3,389,282.00
AV. PER ADA $556.94
KY. AV. PER ADA 699.74
U. S. AV. PER ADA. 1,002.41